

WATER & SEWER BUDGET

Fiscal Year 2017

October 1, 2016 – September 30, 2017



Prepared by:

Doug Hyche
District Manager

Rod Colon
Deputy District Manager

Maryam Omid
Chief Financial Officer

Prepared For:

Board of Supervisor

Mark Capwell
President

Vincent Moretti
Secretary

Alen Hsu
Assistant Secretary

Proposed

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2017 Proposed Budget

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NORTH SPRINGS
IMPROVEMENT DISTRICT
Water / Sewer FY 2017 Proposed Budget

REVENUES:

Water - Sewer Revenue

The projected revenue is based upon the current approved rate structure for both water and sewer utilizing projections of consumption for the upcoming year. The rate structure provides for a base rate and per thousand gallon rate. There are differing rate structures for residential and commercial derived from the last rate study and approved by the Board of Supervisors.

| Water Minimum Charge | Rate FY 17 |
|---|-------------------|
| Water Availability Minimum | \$41.38 |
| Minimum Water Residential, Multi Family, Ranches/ Magic | \$25.48 |
| Minimum Water 3" Meter | \$324.50 |
| Water Commercial 1" Minimum | \$63.70 |
| Water Commercial 1.5" Minimum | \$127.41 |
| Water Commercial 2" Minimum | \$203.85 |
| Water Commercial 3" Minimum | \$382.23 |
| Water Commercial 4" Minimum | \$637.04 |
| Water Commercial 6 & 8" Minimum | \$1,274.08 |

| Sewer Minimum Charge | Rate FY 17 |
|---|-------------------|
| Minimum Sewer Residential, Multi Family, Ranches/ Magic | \$15.90 |
| Minimum Sewer 3" Meter | \$286.81 |
| Sewer Commercial 1" Minimum | \$39.77 |
| Sewer Commercial 1.5" Minimum | \$79.52 |
| Sewer Commercial 2" Minimum | \$127.22 |
| Sewer Commercial 3" Minimum | \$238.55 |
| Sewer Commercial 4" Minimum | \$397.58 |
| Sewer Commercial 6 & 8" Minimum | \$795.15 |

| North Springs Improvement District Water & Sewer Fund Proposed Budget FY 2017 | | | | | |
|---|------------------------|--------------------------|--------------------------|-------------------------|-------------------------|
| Account Description | Adopted Budget FY 2016 | Actuals as of 06/30/2016 | Projected July-Sept 2016 | Total Projected 9/30/16 | Proposed Budget FY 2017 |
| Revenue | | | | | |
| Permits, Fees, & Licenses | 5,000 | 36,945 | - | 36,945 | 5,000 |
| Water Revenue | 7,200,000 | 5,798,953 | 1,600,000 | 7,398,953 | 7,700,000 |
| Standby Fees | 200,000 | 219,725 | 73,242 | 292,967 | 200,000 |
| Sewer Revenue | 5,000,000 | 4,148,001 | 1,382,667 | 5,530,668 | 5,500,000 |
| Water Rev-Irrigation | 400,000 | 339,493 | 113,164 | 452,658 | 450,000 |
| Misc Ub Revenue | | (2,772) | (924) | (3,696) | - |
| Nsf Check Fees | 3,000 | 5,047 | 1,682 | 6,729 | 5,500 |
| Processing Fee | 50,000 | 26,119 | 8,706 | 34,826 | 30,000 |
| Lien Information Fee | 20,000 | 22,575 | 5,000 | 27,575 | 25,000 |
| Delinquent Fee | 40,000 | 310,466 | 50,000 | 360,466 | 100,000 |
| Turn On Fees | 10,000 | 21,505 | 7,168 | 28,674 | 15,000 |
| Meter Fees | 250,000 | 100,000 | - | 100,000 | 50,000 |
| Connection Fees W/S | 1,000,000 | - | - | - | 530,000 |
| Interest-Investments | 1,000 | 2,555 | 852 | 3,406 | 2,000 |
| Miscellaneous Revenues | 10,000 | 2,316 | 772 | 3,088 | 3,000 |
| Contract Service-Field Mgt. Frm 003 | 10,000 | 8,100 | 2,700 | 10,800 | 10,800 |
| Compliance Monitoring-Hbc | 12,000 | 9,000 | 3,000 | 12,000 | 12,000 |
| Total Revenue | \$ 14,211,000 | \$ 11,048,030 | \$ 3,248,030 | \$ 14,296,060 | \$ 14,638,300 |

| Account Description | Adopted Budget FY 2016 | Actuals as of 06/30/2016 | Projected July-Sept 2016 | Total Projected 9/30/16 | Proposed Budget FY 2017 |
|--|------------------------|--------------------------|--------------------------|-------------------------|-------------------------|
| Expenses | | | | | |
| Personnel & Administration | | | | | |
| Payroll-Salaried | 580,000 | 422,888 | 140,963 | 563,851 | 680,000 |
| Payroll- Vehicle Benefit | | 410 | 137 | 547 | 550 |
| Payroll-Special Pay | 2,000 | - | 2,000 | 2,000 | - |
| Fica Expense | 45,000 | 30,251 | 10,084 | 40,334 | 52,000 |
| Pension Expense | 65,000 | 34,370 | 11,457 | 45,827 | 75,000 |
| Health & Life Insurance | 150,000 | 127,367 | 42,456 | 169,822 | 250,000 |
| Workers Comp Insurance | 4,500 | 2,497 | 832 | 3,329 | 4,500 |
| Unemployment Compensation | 3,200 | 2,383 | 794 | 3,178 | 3,200 |
| Other Post Employment Benefits (OPEB) | - | - | 15,000 | 15,000 | 20,000 |
| Prof Serv-Engineering | 100,000 | 110,813 | 36,938 | 147,751 | 120,000 |
| Prof Serv-Arbitrage Rebate | 3,000 | 1,350 | 1,000 | 2,350 | 4,000 |
| Prof Serv-Dissemination Agent | 1,000 | - | 1,000 | 1,000 | 1,000 |
| Prof Serv-Trustee | 30,000 | 11,955 | 15,000 | 26,955 | 30,000 |
| Prof Serv-Legal Services | 50,000 | 8,635 | 10,000 | 18,635 | 50,000 |
| Prof Serv-Litigation Expense/Broward Cty | 60,000 | 16,540 | 10,000 | 26,540 | - |
| Prof Serv-Legal from U.S Bank | 5,000 | - | - | - | - |
| Prof Serv-Civil Engineer | 25,000 | - | 25,000 | 25,000 | - |
| Prof Serv-Legislative Expense | - | 8,000 | 2,667 | 10,667 | 15,000 |
| Actuarial Computation Fee-Oneb | 5,000 | - | 5,000 | 5,000 | 5,000 |
| Prof Serv-Mgt Consulting Serv | 10,000 | 10,747 | 3,582 | 14,330 | 14,500 |
| Prof Serv-Accounting | 20,000 | - | - | - | - |
| Prof Serv-Info Technology | 60,000 | 23,539 | 10,000 | 33,539 | 60,000 |
| Prof Serv-Web Site Develop | 10,000 | 1,923 | 1,000 | 2,923 | 10,000 |
| Prof Serv-Utility Billing | - | 14 | 5 | 18 | - |
| Prof Serv-Human Resources | 10,000 | 7,923 | 2,641 | 10,564 | 10,000 |
| Annual Audit | 40,000 | 21,622 | 18,000 | 39,622 | 40,000 |
| Communication-Telephone | 20,000 | 24,889 | 8,296 | 33,185 | 40,000 |
| Postage And Freight | 100,000 | 53,962 | 45,000 | 98,962 | 100,000 |
| Printing And Binding | 15,000 | 24,214 | 8,071 | 32,286 | 35,000 |
| Rentals-General-Record Storage | 3,000 | 6,106 | 2,035 | 8,141 | 10,000 |
| RENTAL/LEASE-VEHICLE/EQUIP | 10,000 | 9,540 | 3,180 | 12,720 | 15,000 |
| Rental - Office Space | 60,000 | 1,825 | 608 | 2,433 | - |
| Insurance-General Liability | 20,000 | 19,672 | - | 19,672 | 25,000 |
| Legal Advertising | 10,000 | 265 | 5,000 | 5,265 | 8,000 |
| Office Supplies | 30,000 | 17,844 | 10,000 | 27,844 | 30,000 |
| Janitorial Services/Supplies | - | 17,750 | 4,250 | 17,000 | 20,000 |
| Misc-Licenses & Permits | 30,000 | 58,634 | 19,545 | 78,178 | 100,000 |
| Misc-Merchant Fees | 80,000 | 59,355 | 79,785 | 79,140 | 80,000 |
| Misc-Services | 30,000 | 6,378 | 10,000 | 16,378 | 15,000 |
| Misc-Contingency | 20,000 | 17,428 | 5,809 | 23,237 | 20,000 |
| Capital Outlay - Equipment | 30,000 | 19,884 | 6,628 | 26,511 | 30,000 |

[illegible]

| Account Description | Adopted Budget FY 2016 | Actuals as of 06/30/2016 | Projected July-Sept 2016 | Total Projected 9/30/16 | Proposed Budget FY 2017 |
|---|------------------------|--------------------------|--------------------------|-------------------------|-------------------------|
| Operation & Maintenance Expenses | | | | | |
| Plant | | | | | |
| Payroll-Salaried | 1,000,000 | 778,517 | 259,506 | 1,038,022 | 1,210,000 |
| Payroll-Contingency | 10,000 | - | 10,000 | 10,000 | - |
| Payroll-Special Pay | 2,000 | - | 2,000 | 2,000 | - |
| Employment Ads | 1,000 | 4,455 | 1,485 | 5,940 | 6,000 |
| Fica Expense | 80,000 | 57,612 | 19,204 | 76,816 | 95,000 |
| Pension Expense | 150,000 | 47,666 | 20,000 | 67,666 | 110,000 |
| Health & Life Insurance | 250,000 | 215,464 | 71,821 | 287,286 | 450,000 |
| Worker's Comp. Insurance | 40,000 | 43,665 | - | 43,665 | 45,000 |
| Unemployment Taxes | 1,000 | - | 1,000 | 1,000 | 1,000 |
| Other Post Employment Benefits (OPEB) | - | - | 30,000 | 30,000 | 30,000 |
| Contracts-4-log Virus Treatment | 20,000 | - | - | - | - |
| Water Quality Testing | 50,000 | 28,433 | 15,000 | 43,433 | 50,000 |
| Contracts-Landscape | 150,000 | 51,275 | 40,000 | 91,275 | 100,000 |
| Contracts-Meter Expense | 5,000 | - | - | - | - |
| Contracts-Generator Maint | 30,000 | 5,284 | 10,000 | 15,284 | 20,000 |
| Contracts-Lime Sludge Rmvl | 220,000 | 96,124 | 40,000 | 136,124 | 200,000 |
| Communication-Telephone | 80,000 | 62,911 | 20,970 | 83,881 | 85,000 |
| Electric Expense | 320,000 | 285,031 | 95,010 | 380,041 | 400,000 |
| Utility-Wastewater Treatment | 1,800,000 | 1,611,882 | 537,294 | 2,149,175 | 2,200,000 |
| Rental-General | 2,000 | 4,013 | 1,338 | 5,351 | 5,000 |
| Rental/Lease-Vehicle/Equip | 20,000 | 3,982 | 10,000 | 13,982 | 15,000 |
| Insurance-General Liability | 100,000 | 76,571 | - | 76,571 | 100,000 |
| R&M-General | 200,000 | 121,318 | 50,000 | 171,318 | 200,000 |
| R&M-Electrical | 15,000 | 5,770 | 5,000 | 10,770 | 15,000 |
| R&M-Slaker Repairs | 22,000 | 6,702 | 5,000 | 11,702 | 15,000 |
| R&M-Air Conditioning | 3,000 | 3,272 | 1,091 | 4,362 | 4,000 |
| R&M-Vehicles | 7,500 | 1,787 | 5,000 | 6,787 | 10,000 |
| R&M-Well Maintenance | 100,000 | 54,567 | 20,000 | 74,567 | 100,000 |
| R&M-Painting | 20,000 | 1,927 | 1,500 | 3,427 | 10,000 |
| Office Supplies | 5,000 | 2,465 | 2,000 | 4,465 | 5,000 |
| Op Supplies-General | 35,000 | 44,732 | 14,911 | 59,643 | 55,000 |
| Op Supplies-Chemicals | 520,000 | 391,095 | 130,365 | 521,460 | 520,000 |
| Op Supplies-Lab Chemicals | 30,000 | 22,075 | 7,358 | 29,433 | 30,000 |
| Op Supplies-Lab Equipment | 10,000 | 3,095 | 2,000 | 5,095 | 5,000 |
| Op Supplies-Uniforms | 17,000 | 11,425 | 4,000 | 15,425 | 20,000 |
| Op Supplies-Fuel, Oil | 10,000 | 26,403 | 8,801 | 35,204 | 35,000 |
| Misc-Licenses & Permits | 20,000 | 36,227 | 12,076 | 48,303 | 30,000 |
| Misc-Contingency | 10,000 | 4,071 | 3,000 | 7,071 | 5,000 |
| Cap Outlay-Other | 600,000 | 196,800 | 200,000 | 396,800 | 100,000 |
| Cap Outlay-Equipment | 50,000 | 42,171 | 14,057 | 56,228 | 50,000 |
| Cap Outlay-Vehicles | 30,000 | - | - | - | 30,000 |

| Total Plant Expenses | | \$ | 6,035,500 | \$ 4,348,785 | \$ 1,670,787 | \$ 6,019,572 | \$ 6,361,000 |
|--|--------------|------------------------|--------------------------|--------------------------|-------------------------|-------------------------|--------------|
| | | | | | | | |
| Account Description | | Adopted Budget FY 2016 | Actuals as of 06/30/2016 | Projected July-Sept 2016 | Total Projected 9/30/16 | Proposed Budget FY 2017 | |
| Operation & Maintenance Expenses | | | | | | | |
| Field | | | | | | | |
| Payroll-Salaried | 700,000 | 566,176 | 188,725 | 754,901 | 820,000 | | |
| Payroll-Contingency | 1,000 | - | 1,000 | 1,000 | - | | |
| Payroll-Special Pay | 2,500 | - | 2,500 | 2,500 | - | | |
| Fica Expense | 55,000 | 41,835 | 13,945 | 55,781 | 65,000 | | |
| Pension Expense | 100,000 | 30,345 | 15,000 | 45,345 | 80,000 | | |
| Health & Life Insurance | 250,000 | 198,750 | 66,250 | 265,000 | 310,000 | | |
| Worker'S Comp. Insurance | 35,000 | 5,335 | 5,000 | 10,335 | 45,000 | | |
| Unemployment Taxes | 1,000 | - | 1,000 | 1,000 | 1,000 | | |
| Other Post- Employment Benefits (OPEB) | - | - | 30,000 | 30,000 | 30,000 | | |
| Contracts-Generator Maint | 5,000 | 86 | 4,500 | 4,586 | 5,000 | | |
| Communication-Telephone | 15,000 | 6,699 | 5,000 | 11,699 | 10,000 | | |
| Electric Expense | 50,000 | 35,327 | 14,000 | 49,327 | 50,000 | | |
| Rental/Lease - Vehicle/Equip | 2,000 | 2,382 | 794 | 3,176 | 3,000 | | |
| Insurance-General Liability | 20,000 | 25,524 | - | 25,524 | 30,000 | | |
| R&M-General | 20,000 | 12,275 | 5,000 | 17,275 | 20,000 | | |
| R&M-Vehicle Repairs | 35,000 | 7,949 | 10,000 | 17,949 | 30,000 | | |
| R&M-Roads & Alleyways | 10,000 | 7,987 | 2,662 | 10,649 | 10,000 | | |
| R&M-Lift Stations | 150,000 | 82,556 | 35,000 | 117,556 | 150,000 | | |
| R&M-Painting | 2,000 | 203 | 1,000 | 1,203 | 1,000 | | |
| R&M-Valve Replacement | 5,000 | 3,251 | 1,500 | 4,751 | 4,500 | | |
| Utility-Meter Replacement Prog | 150,000 | 43,092 | 50,000 | 93,092 | 50,000 | | |
| Utility Backflow Preventors | 500 | 4,336 | 1,445 | 5,781 | 5,000 | | |
| Office Supplies | 2,500 | 847 | 1,000 | 1,847 | 1,500 | | |
| Op Supplies-General | 22,000 | 13,902 | 5,000 | 18,902 | 20,000 | | |
| Op Supplies-Uniforms | 15,000 | 5,932 | 2,500 | 8,432 | 10,000 | | |
| Op Supplies-Fuel, Oil | 50,000 | 26,596 | 10,000 | 36,596 | 50,000 | | |
| Op Supplies-Hand Tools | 2,000 | 551 | 1,000 | 1,551 | 1,000 | | |
| Op Supplies-Meter Supplies | 50,000 | 11,960 | 10,000 | 21,960 | 30,000 | | |
| Misc-Licenses & Permits | 15,000 | 1,635 | 5,000 | 6,635 | 10,000 | | |
| Misc-Contingency | 1,500 | 570 | 190 | 760 | 1,000 | | |
| Road Supplies-Other | 800 | - | 800 | 800 | - | | |
| Cap Outlay-Other | 40,000 | 18,447 | 10,000 | 28,447 | 50,000 | | |
| Cap Outlay-Equipment | 10,000 | 84,000 | - | 84,000 | 10,000 | | |
| Cap Outlay-Vehicles | 100,000 | - | 100,000 | 100,000 | 50,000 | | |
| Total Field Expenses | \$ 1,917,800 | \$ 1,238,547 | \$ 599,812 | \$ 1,838,360 | \$ 1,953,000 | | |

| | | | | | | | | | |
|--|----|-----------|----|-----------|----|-----------|----|-----------|--------------|
| Total Operating Expenses | \$ | 9,690,000 | \$ | 6,763,303 | \$ | 2,784,361 | \$ | 9,547,664 | \$10,286,750 |
| Net Income (Loss) Before Debt Services | \$ | 4,521,000 | \$ | 4,284,726 | \$ | 463,669 | \$ | 4,748,395 | \$ 4,351,550 |

| Account Description | Adopted Budget FY 2016 | Actuals as of 06/30/2016 | Projected July-Sept 2016 | Total Projected 9/30/16 | Proposed Budget FY 2017 |
|---------------------------------------|------------------------|--------------------------|--------------------------|-------------------------|-------------------------|
| Debt Services | | | | | |
| Debt Service Series 2011 | 2,160,000 | 1,143,750 | 1,016,250 | 2,160,000 | 2,235,000 |
| Interest Expense Series 2011 | 1,457,366 | 1,124,011 | 333,355 | 1,457,366 | 1,382,646 |
| Total Debt Service | \$ 3,617,366 | \$ 2,267,761 | \$ 1,349,605 | \$ 3,617,366 | \$ 3,617,646 |
| Projected Manual Income (Loss) | \$ 903,634 | \$ 2,016,965 | \$ (885,936) | \$ 1,131,029 | \$ 733,904 |
| Coverage Calculation | 1.25 | | | 1.31 | 1.20 |
| Budgeted Reserves | | | | | |
| Renewal and Replacement | 100,000 | - | 100,000 | 100,000 | 100,000 |
| Rate Stabilization | 50,000 | - | 50,000 | 50,000 | 50,000 |
| Total Reserves | \$ 150,000 | \$ - | \$ 150,000 | \$ 150,000 | \$ 150,000 |
| Projected Surplus (Deficit) | \$ 753,634 | \$ 2,016,965 | \$ (1,035,936) | \$ 981,029 | \$ 583,904 |

| North Springs Improvement District Fiscal Year 2017 | | | | | | | | | | Budgeted FYE 2017 | | | | | | | | | |
|--|-------------------------|------------|---------------------|------------------|------------------|-------------------|-----------------------|---------------------|------------------|-----------------------------|------------------|---------------------|-----------------|-----------------------------|-------------------------|-------------------------|--------------------------------|------------------------------|-----------------------------|
| Position | Employee | Allocation | Current Actual | Monthly Actuals | Annual Health | Annual Expense | Proposed Budget FY 17 | Fund % From General | Fund % From HBM | FICA Expense % From General | FICA % From HBM | Fund % From General | Fund % From HBM | Workers Comp % From General | Workers Comp % From HBM | Work Comp Water / Sewer | Pension Expense % From General | Pension % From Water / Sewer | Health FY 16 % From General |
| Administrative: | | | | | | | | | | | | | | | | | | | |
| Billing Customer Service | Adame, Juliana | 100% WS | 47,132.80 | 1,858 | 22,796 | 49,489 | 49,489 | 1,786 | 1,001 | 7.65% | 1,001 | 1,786 | 1,001 | 2,392 | 1,437 | 3,786 | 3,772 | 3,772 | 25,642 |
| Senior Accountant | Buonogio, Lisa | 80% WS | 57,364.40 | 1,865 | 21,386 | 52,318 | 52,318 | 65,992 | 1,001 | 7.65% | 1,001 | 65,992 | 1,001 | 3,812 | 2,002 | 2,002 | 4,418 | 4,418 | 25,742 |
| Treasurer PT | Chen-Kod Jagarine | 100% WS | 24,272.40 | 1,991 | 14,208 | 25,291 | 25,291 | 5,243 | 4,687 | 7.65% | 4,687 | 5,243 | 4,687 | 299 | 143 | 143 | 1,934 | 1,934 | 5,149 |
| Assistant Billing Supervisor | Colin, Sandra | 100% WS | 50,016.80 | 1,184 | 14,138 | 51,200 | 51,200 | 5,243 | 4,687 | 7.65% | 4,687 | 5,243 | 4,687 | 299 | 143 | 143 | 1,934 | 1,934 | 5,149 |
| Director Manager Service | Pyne, James | 100% WS | 12,472.00 | 1,184 | 14,138 | 13,616 | 13,616 | 1,742 | 1,310 | 7.65% | 1,310 | 1,742 | 1,310 | 433 | 234 | 234 | 37,935 | 37,935 | 16,339 |
| Chief Financial Officer | Spaul, Hayman | 100% WS | 39,728.00 | 656 | 7,878 | 41,714 | 41,714 | 3,191 | 3,191 | 7.65% | 3,191 | 3,191 | 3,191 | 234 | 234 | 234 | 37,935 | 37,935 | 16,339 |
| HR Manager | Orniga, Henry | 50% WS | 88,316.80 | 1,825 | 21,900 | 93,148 | 93,148 | 48,574 | 7,437 | 3,116 | 7.65% | 7,437 | 3,116 | 272 | 272 | 272 | 7,106 | 7,106 | 12,591 |
| Staff Accountant | Wang, Vicky | 80% WS | 42,108.80 | 640 | 8,160 | 44,268 | 44,268 | 68,120 | 1,001 | 1,001 | 7.65% | 1,001 | 1,001 | 287 | 287 | 287 | 5,138 | 5,138 | 2,146 |
| Municipal Clerk | Richard, Brenda | 65% WS | 53,164.80 | 1,179 | 14,148 | 54,343 | 54,343 | 45,004 | 4,311 | 882 | 7.65% | 4,311 | 882 | 318 | 63 | 63 | 4,318 | 4,318 | 1,754 |
| Billing Supervisor | Richard, Brenda | 100% WS | 80,384.00 | 1,537 | 18,444 | 81,921 | 81,921 | 84,495 | 29,748 | 7,276 | 7.65% | 29,748 | 7,276 | 167 | 167 | 167 | 18,444 | 18,444 | 4,424 |
| Administrative Assistant | Schreiner, Jillian | 100% WS | 37,440.00 | 1,789 | 21,468 | 39,238 | 39,238 | 25,103 | 4,411 | 3,117 | 7.65% | 4,411 | 3,117 | 344 | 344 | 344 | 3,117 | 3,117 | 19,911 |
| Billing Customer Service | Ter-Hark, Sandra | 100% WS | 47,873.60 | 1,443 | 7,116 | 49,319 | 49,319 | 3,879 | 3,879 | 7.65% | 3,879 | 3,879 | 3,879 | 280 | 280 | 280 | 3,164 | 3,164 | 8,975 |
| MISC | | | 10,000.00 | | | 10,000 | 10,000 | 765 | | | | 765 | | 56 | 56 | 56 | 752 | | |
| Overtime | | | | | | | | | | | | | | | | | | | |
| Total Administrative | | | 910,274.00 | 16,178.17 | 94,139.00 | 875,462.57 | 91,677.24 | 677,295.14 | 64,487.00 | 15,940.75 | 51,456.25 | 70,616.00 | 1,109.45 | 3,639.05 | 102,772.00 | 10,315.50 | 72,462.50 | 23,260.00 | 10,148.80 |
| Total GF Admin | | | 14,400.00 | 6,000 | 72,000 | 14,400 | 14,400 | 1,101 | | | | 1,101 | | 81 | | | | | 82,800 |
| WS Plant Operations: | | | | | | | | | | | | | | | | | | | |
| C Operator | Andino, Alicia, Luis | | 42,840.00 | 1,903 | 22,836 | 44,772 | 44,772 | 14,722 | | | | 14,722 | | 1,853 | | | 1,367 | | 76,261 |
| Deputy District Manager | Colon, Rod | | 108,176.00 | 1,961 | 23,517 | 111,693 | 111,693 | 13,434 | | | | 13,434 | | 4,407 | | | 20,001 | | 27,061 |
| Trainer | Dominguez, Pablo | | 51,548.00 | 1,970 | 17,640 | 53,518 | 53,518 | 60,737 | | | | 60,737 | | 1,986 | | | 4,071 | | 16,421 |
| C Operator | Ellis, J. Victor | | 42,840.00 | 1,903 | 22,836 | 44,772 | 44,772 | 14,722 | | | | 14,722 | | 4,646 | | | 4,567 | | 20,786 |
| C Operator | Ellis, J. Victor | | 42,840.00 | 1,903 | 22,836 | 44,772 | 44,772 | 14,722 | | | | 14,722 | | 3,509 | | | 3,449 | | 24,840 |
| B Operator | Gonzalez, Vicente | | 43,680.00 | 1,800 | 21,600 | 45,864 | 45,864 | 3,509 | | | | 3,509 | | 1,692 | | | 4,456 | | 9,396 |
| A Lead Operator | Jones, Jr, Johnnie | | 62,171.20 | 681 | 8,172 | 65,901 | 65,901 | 5,241 | | | | 5,241 | | 2,432 | | | 4,882 | | 9,396 |
| C Operator | Krowles, Dena | | 43,680.00 | 680 | 7,920 | 45,864 | 45,864 | 3,509 | | | | 3,509 | | 1,692 | | | 4,456 | | 9,396 |
| C Operator | Korn, Rachel | | 62,171.20 | 681 | 8,172 | 65,901 | 65,901 | 5,241 | | | | 5,241 | | 2,432 | | | 4,882 | | 9,396 |
| A Operator | Mandapat, Basil | | 52,958.80 | 684 | 8,172 | 56,901 | 56,901 | 4,544 | | | | 4,544 | | 2,052 | | | 4,381 | | 7,033 |
| A Operator | Merendez, Andre | | 42,840.00 | 1,903 | 22,836 | 44,772 | 44,772 | 14,722 | | | | 14,722 | | 3,509 | | | 3,449 | | 24,840 |
| C Operator | Pace, Robert | | 42,840.00 | 1,903 | 22,836 | 44,772 | 44,772 | 14,722 | | | | 14,722 | | 3,509 | | | 3,449 | | 24,840 |
| C Operator | Valdez, Rosalinda, Luis | | 49,271.20 | 667 | 8,004 | 51,739 | 51,739 | 3,425 | | | | 3,425 | | 1,652 | | | 3,367 | | 7,165 |
| Trainer | Vasquez, John Paul | | 31,200.00 | 648 | 7,776 | 32,760 | 32,760 | 2,506 | | | | 2,506 | | 1,209 | | | 3,891 | | 9,225 |
| C Operator | Wadley, James | | 45,760.00 | 1,896 | 22,752 | 48,048 | 48,048 | 3,676 | | | | 3,676 | | 1,771 | | | 2,464 | | 8,947 |
| Licensed Operator | | | 52,958.80 | 1,800 | 21,600 | 55,005 | 55,005 | 4,254 | | | | 4,254 | | 2,052 | | | 4,181 | | 14,942 |
| WS Plant Maintenance: | | | | | | | | | | | | | | | | | | | |
| Electrician | Bellon, Clifford | | 40,280.00 | 1,537 | 18,444 | 41,822 | 41,822 | 6,449 | | | | 6,449 | | 1,111 | | | 6,340 | | 21,211 |
| Electrician | Casper, James | | 47,320.00 | 1,444 | 17,378 | 49,666 | 49,666 | 3,801 | | | | 3,801 | | 1,833 | | | 3,716 | | 19,927 |
| Mechanic | Conley, Adriell | | 52,817.20 | 1,847 | 21,164 | 54,797 | 54,797 | 4,192 | | | | 4,192 | | 2,022 | | | 4,121 | | 25,489 |
| Maintenance Supervisor | Pena, German | | 43,680.00 | 1,906 | 22,872 | 45,664 | 45,664 | 3,509 | | | | 3,509 | | 1,692 | | | 3,449 | | 24,840 |
| Overtime | | | 48,000.00 | | | 48,000 | 48,000 | 3,672 | | | | 3,672 | | 1,771 | | | 2,464 | | 8,947 |
| Total WS Plant | | | 1,141,310.40 | 31,672 | 380,064 | 1,202,648 | 92,004 | 1,202,648 | 92,004 | 32,004 | 44,376 | 92,004 | 44,376 | 107,459 | 107,459 | 437,075 | 437,075 | 437,075 | 437,075 |
| WS Field: | | | | | | | | | | | | | | | | | | | |
| Technician | Acosta, Jorge | | 46,675.20 | 1,180 | 14,160 | 49,009 | 49,009 | 3,749 | | | | 3,749 | | 2,519 | | | 3,685 | | 16,284 |
| Technician | Bernstein, Richard | | 52,166.40 | 670 | 8,040 | 54,775 | 54,775 | 4,190 | | | | 4,190 | | 2,015 | | | 4,085 | | 16,284 |
| Technician | Bryan, Frank | | 47,216.00 | 1,172 | 14,160 | 49,577 | 49,577 | 3,749 | | | | 3,749 | | 2,519 | | | 3,685 | | 16,284 |
| Field Trainer | Brum, Paul | | 33,280.00 | 1,400 | 17,280 | 35,080 | 35,080 | 2,560 | | | | 2,560 | | 1,740 | | | 2,618 | | 16,284 |
| Meter Reader | Cedeno, Jorge | | 44,471.60 | 1,504 | 18,240 | 46,476 | 46,476 | 3,852 | | | | 3,852 | | 2,560 | | | 3,446 | | 19,886 |
| Field Trainer | Day, Robert | | 31,200.00 | 648 | 7,776 | 32,760 | 32,760 | 2,506 | | | | 2,506 | | 1,209 | | | 2,464 | | 8,947 |
| Field Trainer | Hanks, Eric, Luis | | 33,280.00 | 1,400 | 17,280 | 35,080 | 35,080 | 2,560 | | | | 2,560 | | 1,740 | | | 2,618 | | 16,284 |
| Field Trainer | Kenny, Michael | | 29,244.80 | 646 | 7,752 | 30,707 | 30,707 | 2,449 | | | | 2,449 | | 1,209 | | | 2,309 | | 8,915 |
| Meter Reader | Kwan, Lawrence | | 34,132.80 | 650 | 7,800 | 35,839 | 35,839 | 2,442 | | | | 2,442 | | 1,209 | | | 2,309 | | 8,915 |
| Meter Reader | Martinez, Timothy | | 48,800.00 | 1,172 | 14,160 | 49,440 | 49,440 | 3,749 | | | | 3,749 | | 2,519 | | | 3,685 | | 16,284 |
| Meter Reader | McGinnis, Steven | | 39,528.40 | 696 | 8,352 | 41,140 | 41,140 | 3,136 | | | | 3,136 | | 1,315 | | | 3,125 | | 9,651 |
| Technician | Ramos, Luis | | 55,184.00 | 1,172 | 14,160 | 56,996 | 56,996 | 3,504 | | | | 3,504 | | 2,314 | | | 3,444 | | 36,103 |
| Technician | Ramos, Luis | | 43,076.80 | 916 | 11,076 | 45,094 | 45,094 | 4,434 | | | | 4,434 | | 2,986 | | | 4,969 | | 26,482 |
| Technician | Roos, John | | 33,092.80 | 1,454 | 17,448 | 34,731 | 34,731 | 2,658 | | | | 2,658 | | 1,786 | | | 3,401 | | 20,085 |
| Technician | Sala, Sergio | | | 1,411 | 17,116 | | | 34,731 | | | | | | 1,786 | | | 3,401 | | 25,433 |

| North Springs Improvement District: Water and Sewer Revenue and Refunding Revenue Bonds, Series 2011 | | | | | | | | | | |
|---|--------------|--------|------------|-------------|--------------|--------|------------|-----------|----------------------|------------|
| "Old" Money | | | | "New" Money | | | | Combined | | |
| Date | Principal | Coupon | Interest | Date | Principal | Coupon | Interest | Date | Principal | Interest |
| 4/1/2012 | | 3.23 | 183,661.39 | 4/1/2012 | | 3.23 | 265,532.92 | 4/1/2012 | - | 449,194.31 |
| 10/1/2012 | 585,000.00 | 3.23 | 336,100.34 | 10/1/2012 | 1,000,000.00 | 3.23 | 485,925.24 | 10/1/2012 | 1,585,000.00 | 822,025.58 |
| 4/1/2013 | | 3.23 | 324,711.00 | 4/1/2013 | | 3.23 | 466,940.46 | 4/1/2013 | - | 791,651.47 |
| 10/1/2013 | 775,000.00 | 3.23 | 326,495.13 | 10/1/2013 | 500,000.00 | 3.23 | 469,506.07 | 10/1/2013 | 1,275,000.00 | 796,001.20 |
| 4/1/2014 | | 3.23 | 312,055.68 | 4/1/2014 | | 3.23 | 458,775.74 | 4/1/2014 | - | 770,831.43 |
| 10/1/2014 | 800,000.00 | 3.23 | 313,770.28 | 10/1/2014 | 500,000.00 | 3.23 | 461,296.49 | 10/1/2014 | 1,300,000.00 | 775,066.76 |
| 4/1/2015 | | 3.23 | 298,992.13 | 4/1/2015 | | 3.23 | 450,611.02 | 4/1/2015 | - | 749,603.15 |
| 10/1/2015 | 825,000.00 | 3.23 | 300,634.94 | 10/1/2015 | 700,000.00 | 3.23 | 453,086.90 | 10/1/2015 | 1,525,000.00 | 753,721.85 |
| 4/1/2016 | | 3.23 | 287,089.13 | 4/1/2016 | | 3.23 | 441,593.49 | 4/1/2016 | - | 728,682.62 |
| 10/1/2016 | 850,000.00 | 3.23 | 287,089.13 | 10/1/2016 | 1,310,000.00 | 3.23 | 441,593.49 | 10/1/2016 | 2,160,000.00 | 728,682.62 |
| 4/1/2017 | | 3.23 | 271,640.31 | 4/1/2017 | | 3.23 | 417,788.84 | 4/1/2017 | - | 689,429.14 |
| 10/1/2017 | 880,000.00 | 3.23 | 273,132.84 | 10/1/2017 | 1,355,000.00 | 3.23 | 420,084.38 | 10/1/2017 | 2,235,000.00 | 693,217.22 |
| 4/1/2018 | | 3.23 | 257,270.40 | 4/1/2018 | | 3.23 | 395,662.44 | 4/1/2018 | - | 652,932.84 |
| 10/1/2018 | 910,000.00 | 3.23 | 258,683.97 | 10/1/2018 | 1,395,000.00 | 3.23 | 397,836.41 | 10/1/2018 | 2,305,000.00 | 656,520.38 |
| 4/1/2019 | | 3.23 | 242,410.60 | 4/1/2019 | | 3.23 | 372,882.86 | 4/1/2019 | - | 615,293.47 |
| 10/1/2019 | 935,000.00 | 3.23 | 243,742.53 | 10/1/2019 | 1,440,000.00 | 3.23 | 374,931.67 | 10/1/2019 | 2,375,000.00 | 618,674.20 |
| 4/1/2020 | | 3.23 | 228,390.61 | 4/1/2020 | | 3.23 | 351,288.07 | 4/1/2020 | - | 579,678.68 |
| 10/1/2020 | 965,000.00 | 3.23 | 228,390.61 | 10/1/2020 | 1,490,000.00 | 3.23 | 351,288.07 | 10/1/2020 | 2,455,000.00 | 579,678.68 |
| 4/1/2021 | | 3.23 | 211,384.66 | 4/1/2021 | | 3.23 | 325,037.59 | 4/1/2021 | - | 536,422.25 |
| 10/1/2021 | 1,000,000.00 | 3.23 | 212,546.11 | 10/1/2021 | 1,535,000.00 | 3.23 | 326,823.51 | 10/1/2021 | 2,535,000.00 | 539,369.63 |
| 4/1/2022 | | 3.23 | 195,055.21 | 4/1/2022 | | 3.23 | 299,971.89 | 4/1/2022 | - | 495,027.11 |
| 10/1/2022 | 1,030,000.00 | 3.23 | 196,126.95 | 10/1/2022 | 1,585,000.00 | 3.23 | 301,620.09 | 10/1/2022 | 2,615,000.00 | 497,747.04 |
| 4/1/2023 | | 3.23 | 178,235.89 | 4/1/2023 | | 3.23 | 274,089.72 | 4/1/2023 | - | 452,325.61 |
| 10/1/2023 | 1,065,000.00 | 3.23 | 179,215.20 | 10/1/2023 | 1,635,000.00 | 3.23 | 275,595.71 | 10/1/2023 | 2,700,000.00 | 454,810.92 |
| 4/1/2024 | | 3.23 | 161,728.79 | 4/1/2024 | | 3.23 | 248,750.38 | 4/1/2024 | - | 410,479.17 |
| 10/1/2024 | 1,100,000.00 | 3.23 | 161,728.79 | 10/1/2024 | 1,690,000.00 | 3.23 | 248,750.38 | 10/1/2024 | 2,790,000.00 | 410,479.17 |
| 4/1/2025 | | 3.23 | 142,882.64 | 4/1/2025 | | 3.23 | 219,794.32 | 4/1/2025 | - | 362,676.96 |
| 10/1/2025 | 1,135,000.00 | 3.23 | 143,667.71 | 10/1/2025 | 1,745,000.00 | 3.23 | 221,001.98 | 10/1/2025 | 2,880,000.00 | 364,669.69 |
| 4/1/2026 | | 3.23 | 124,348.72 | 4/1/2026 | | 3.23 | 191,299.44 | 4/1/2026 | - | 315,648.16 |
| 10/1/2026 | 1,170,000.00 | 3.23 | 125,031.95 | 10/1/2026 | 1,800,000.00 | 3.23 | 192,350.54 | 10/1/2026 | 2,970,000.00 | 317,382.49 |
| 4/1/2027 | | 3.23 | 105,243.27 | 4/1/2027 | | 3.23 | 161,906.44 | 4/1/2027 | - | 267,149.71 |
| 10/1/2027 | 1,210,000.00 | 3.23 | 105,821.53 | 10/1/2027 | 1,860,000.00 | 3.23 | 162,796.04 | 10/1/2027 | 3,070,000.00 | 268,617.57 |
| 4/1/2028 | | 3.23 | 85,954.34 | 4/1/2028 | | 3.23 | 132,256.39 | 4/1/2028 | - | 218,210.73 |
| 10/1/2028 | 1,245,000.00 | 3.23 | 85,954.34 | 10/1/2028 | 1,920,000.00 | 3.23 | 132,256.39 | 10/1/2028 | 3,165,000.00 | 218,210.73 |
| 4/1/2029 | | 3.23 | 65,154.48 | 4/1/2029 | | 3.23 | 100,181.14 | 4/1/2029 | - | 165,335.63 |
| 10/1/2029 | 1,290,000.00 | 3.23 | 65,512.48 | 10/1/2029 | 1,980,000.00 | 3.23 | 100,731.59 | 10/1/2029 | 3,270,000.00 | 166,244.06 |
| 4/1/2030 | | 3.23 | 44,089.50 | 4/1/2030 | | 3.23 | 67,848.84 | 4/1/2030 | - | 111,938.34 |
| 10/1/2030 | 1,330,000.00 | 3.23 | 44,331.75 | 10/1/2030 | 2,045,000.00 | 3.23 | 68,221.64 | 10/1/2030 | 3,375,000.00 | 112,553.39 |
| 4/1/2031 | | 3.23 | 22,371.34 | 4/1/2031 | | 3.23 | 34,455.13 | 4/1/2031 | - | 56,826.47 |
| | | | | | | | | | 2,569,268.51 | |
| | | | | | | | | | Capitalized Interest | |
| | | | | | | | | | 260,222.26 | |
| | | | | | | | | | 461,809.25 | |
| | | | | | | | | | 461,809.25 | |
| | | | | | | | | | 453,734.25 | |
| | | | | | | | | | 453,734.25 | |
| | | | | | | | | | 445,659.25 | |
| | | | | | | | | | 32,300.00 | |

[illegible]

| | | | | | | | | | | |
|-----------|---------------|------|-----------|-----------|---------------|------|-----------|-----------|---------------|---------------|
| 10/1/2031 | 1,370,000.00 | 3.23 | 22,494.26 | 10/1/2031 | 2,110,000.00 | 3.23 | 34,644.44 | 10/1/2031 | 3,480,000.00 | 57,138.70 |
| | 20,470,000.00 | | | | 29,595,000.00 | | | | 50,065,000.00 | 19,250,149.07 |

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2017 Proposed Budget

| Irrigation Minimum Charge | Rate FY 17 |
|------------------------------------|-------------------|
| Residential Irrigation Minimum | \$25.48 |
| Commercial 1.5" Irrigation Minimum | \$127.41 |
| Residential 2" Irrigation Minimum | \$203.85 |

| Water Volume Charge | Rate FY 17 |
|---|-------------------|
| Water Residential, Commercial 1", 1.5", 2", 3", 4", 6", & 8", Ranches/ Magic | |
| 0-12,600 Gals | \$2.46 |
| 12,601-25,200 Gals | \$4.93 |
| 25,201 Gals and Over | \$7.39 |
| Water Med/ High Density Consumption | |
| 0-7,600 Gals | \$2.46 |
| 7,601-15,200 Gals | \$4.93 |
| 15,201 Gals and Over | \$7.39 |

| Sewer Volume Charge | Rate FY 17 |
|---|-------------------|
| Sewer Residential, Commercial 1", 1.5", 2", 3", 4", 6", & 8", Ranches/ Magic | |
| 0 Gals and Over | \$2.46 |
| Sewer Med/ High Density Consumption | |
| 0 Gals and Over | \$2.46 |

| Irrigation Volume Charge | Rate FY 17 |
|--|-------------------|
| Irrigation Residential, Commercial 1.5"& 2" Consumption | |
| 0-12,600 Gals | \$2.46 |
| 12,601-25,200 Gals | \$4.93 |
| 25,201 Gals and Over | \$7.39 |

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2017 Proposed Budget

Permits, Fees, & Licenses

The District charges permit fee for water and sewer projects undertaken by contractors within the District. This fee offsets inspections and plan reviews for these projects conducted by the District.

Standby Fees

Platted and unplatted residential & commercial parcels and tracts are charged a fee per parcel or tract.

Irrigation

The projected revenue is based upon the current approved rate structure for irrigation water charges utilizing projections of consumption for the upcoming year. The rate structure provides a per thousand gallon rate for irrigation water only and in the future will include the Districts re-use projects.

NSF Check Fees

Fees charged to customers related to non-sufficient funds.

Processing Fee Revenue

A processing fee is charged for new accounts.

Lien Information Fee

A fee is charged for an estoppel letter.

Delinquent Fee Revenue

The Board of Supervisors at a public meeting held in 2014 adopted a \$25 late fee to customers who receive a delinquent notice on their account and /or a termination date is hand delivered.

Turn On Fees

Fees charged to customers who have had their service shutoff for lack of payment and service is restored after payment.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2017 Proposed Budget

Meter Fees

Represents the amount collected for meter Fees based on the size of the meter:

| <u>Meter Size</u> | <u>Amount</u> |
|---|---------------|
| 5/8" Meter | \$400.00 |
| 1" Meter | \$600.00 |
| 1 1/2" Meter | \$900.00 |
| 2" Meter (\$150 per unit (ERC) plus cost of meter | |
| 3" Meter (\$150 per unit (ERC) plus cost of meter | |

The amount budget is based on prior year's meters.

Connection Fees - W/S

Represents the amount collected for new connections based on the following:

| <u>User Class</u> | | <u>Wastewater</u> | <u>Water</u> |
|-------------------|---------|-------------------|--------------|
| Single Family | | \$11,391 | \$558 |
| Medium Density | \$5,974 | | \$264 |
| High Density | | \$5,974 | \$264 |
| Commercial | | \$11,391 | \$558 |
| Irrigation | | | \$166 |

The revenue is based on prior year's fees.

Interest - Investments

The District earns Interest Income on the checking accounts with SunTrust, various CD's, and debt services trust accounts with US Bank.

Contract Field Management Revenue

The District receives reimbursement of \$ 10,800 from the Parkland Isles fund. This reimbursement is for field management services performed by District staff to include acting as a liaison between the home owner associations (HOA), oversight of contractors, and compliance.

Miscellaneous Revenues

Represents miscellaneous fees charged for repairs and other services provided to the customer by the district.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2017 Proposed Budget

Compliance Monitoring - HBC

Represents cost recovery for monitoring issues pertaining to the Heron Bay Commons facility.

EXPENDITURES: OPERATING EXPENSES

Personnel and Administration:

Payroll - Salaried

This includes payroll, workers comp, FUTA/SUTA taxes and payroll charges for the admin. personnel based upon current rate plus an increase. Each employee will be evaluated in September to determine their actual increase. The District employs the following under this category:

- District Manager
- Deputy District Manager
- District Clerk
- Assistant Clerk
- Human Resources Manager
- Chief Financial Officer
- Treasurer
- Senior Accountant
- Staff Accountant
- Utility Billing Supervisor
- Assistant Utility Billing Supervisor
- Customer Service
- Customer Service
- Customer Service

FICA Taxes

Payroll taxes for the Administrative personnel.

Pension Benefits

The District's pension plan was established whereby the employer contributes for each employee's annual salary into a Florida Retirement System.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2017 Proposed Budget

Life and Health Insurance

The District offers the employees' health, life, dental and disability insurance as part of their benefits plan while employed by the District.

Worker's Compensation

Payments required by law to be made to an employee who is injured or disabled in connection with work. The District's policy is with Travelers Insurance.

Professional Services - Arbitrage Rebate

The District contracts with an independent certified public accountant to annually calculate the District's arbitrage rebate liability on its revenue bonds. The amount is based on standard fees charged for this service.

Professional Services - Dissemination Agent

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b) (5), which relates to additional reporting requirements for unrelated bond issues. The District has contracted for this service and the amount is based on the contracted amount.

Professional Services - Engineering

The District has a continuous services contract with CH2M Hill to provide engineering services to the District. Also the district contracts with other engineering firms for services of electrical engineering, consulting, and surveying services.

Professional Services - Legal Services

The District has legal counsels. This expense includes preparation for monthly board meetings, contract review, etc.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2017 Proposed Budget

Professional Services - Trustee

In 2011, The District issued the 2011 Series of Revenue Refunding Bonds and is deposited with a Trustee to handle all trustee matters. The annual trustee fee is based on standard fees charged plus any out of pocket expenses.

Professional Service Website Development

The District has contracted Watt Media Corp. to maintain its website www.nsidfl.gov. The District has been granted permission by the Federal Government to use the .gov domain, which is consistent with government agencies.

Professional Services – Payroll / HR

The District has contracted with COMPUPAY CORP. to handle payroll and other HR related matters.

Auditing Services

The District is required by Florida Statutes to arrange for an Independent Audit of its financial records on an annual basis. This expense is based on existing year engagement letter plus anticipated increase for this year's engagement letter.

Financial and Accounting Services

The District has contracted GMS (Government Management Services) to perform financial consulting services, Assessments for Non Ad Valorem taxes, and coordinate with our in house accountants.

Communication - Telephone

Telephone and fax machine expenditure estimates are based on prior years cost.

Postage and Freight

Mailing of agenda packages, overnight deliveries, correspondence, utility bills etc.

**NORTH SPRINGS
IMPROVEMENT DISTRICT**
Water / Sewer FY 2017 Proposed Budget

Insurance - General Liability

The District retains an Insurance Agent, who on an annual basis, arranges the placement of the District insurance coverage requirements

Printing and Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, photocopies, etc.

Legal Advertising

Advertising of monthly board meetings, public hearings, requests for bids and any other legal advertising that may be required.

Office Supplies

Any supplies that may need to be purchased during the Fiscal Year, i.e., paper, minute books, file folders, labels, paper clips, etc.

Miscellaneous Services /Licenses & Permits

This is for any miscellaneous services that are necessary for the operations and maintenance of the software.

Misc Contingency

This represents any unexpected expenses that may arise in the District.

Capital Outlay

Periodic replacement of office equipment as needed.

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OPERATIONS AND MAINTENANCE:

Field Operations:

Payroll - Salaried

This includes Payroll, Workers Comp, FUTA/SUTA Taxes and payroll charges for the Field personnel based upon current rate plus an increase. Each employee is evaluated in September to determine their actual increase. The following personnel are budgeted in this line item:

- Field Manager
- “14” Field Distribution Operators
- “3” Meter Readers

FICA Taxes

Payroll taxes for the Field personnel.

Pension Benefits

The District's pension plan was established whereby the employer contributes for each employee's annual salary into Florida Retirement system.

Life and Health Insurance

The District offers the employees Health, Life, Dental, and Disability Insurance.

Workers Compensation

Payments required by law to be made to an employee who is injured or disabled in connection with work.

Contracts - Generator Maintenance

This is for the quarterly and yearly maintenance of generators.

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Communication - Telephone - Field

The District provides cellular telephones for all field employees. This also includes service from Sunshine State One Call.

Electricity - General

The District has utility accounts with Florida Power & Light for the field lift stations.

Utility - Meter Replacement Program

This expense represents the replacement of customer utility billing meters, which have a limited operational life and must be replaced approximately every 10 years.

Utility Backflow Preventers

This expense is for installation or replacement of backflow preventers at our customer's utility meters as required by Florida law. This prevents cross connections and unsafe backflow hazards into our potable water distribution system.

Insurance - General Liability

The District retains an Insurance Agent, who on an annual basis arranges the placement of the District insurance coverage requirements.

R & M - General

This expense is for repairs and maintenance on the Districts equipment, which is necessary to maintain the District in an operational condition.

R & M - Lift Station

This expense includes pump repairs and cleaning for the lift stations.

R & M - Road & Alleyways

This expense includes street and driveway paving and repairs.

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R & M - Vehicles

This is for the monthly maintenance on the District's vehicles plus any repairs.

R & M - Valve Replacement

This is for the valve replacement program for the District

R & M - Painting

This expense is for the painting of misc. items such as lift stations, fire hydrants, etc.

Licenses & Permits

This expense includes costs for permits, employee license renewals, subscriptions, licensing, books, and schooling required to maintain compliance with employee licensing requirements.

Misc. Contingency

This is for any unforeseen expenses that may occur in the Field during the year.

Office Supplies

Any office supplies that may need to be purchased during the Fiscal Year, i.e., paper, minute books, file folders, labels, paper clips, etc.

Operating Supplies - General

This is for any miscellaneous contingencies that may arise in the District.

Operating Supplies - Uniforms

This is for uniform rental plus an annual shoe allowance.

Operating Supplies - Fuel / Oil

This is for Diesel fuel and Gasoline purchased by the district.

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Operating Supplies - Meter Supplies

This expense includes Meter installation supplies.

Operating Supplies - Hand Tools

This expense includes hand and power tools that may be needed for the job.

Road Supplies - Other

This is reserved for the purchase of road supplies

Capital Outlay - Equipment

This is for the purchase of new equipment for the District as needed to maintain operations.

Capital Outlay - Vehicles

This is to purchase vehicles if needed.

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PLANT OPERATIONS:

Payroll - Salaried

This includes Payroll, Workers Comp, FUTA/SUTA Taxes and payroll charges for the Field personnel based upon current rate plus an increase. Each employee is evaluated in September to determine their actual increase. The following personnel are budgeted in this line item:

- Director of Operations
- “12” Water Plant Operators
- “2” Plant Maintenance Supervisor
- “3” Maintenance Technician
- Master Electrician
- Electrician

FICA Taxes

Payroll taxes for the Plant Operations personnel.

Pension Benefits

The District's pension plan was established whereby the District contributes for each employee's annual salary into a Florida Retirement System.

Life and Health Insurance

The District offers the employees Health, Life, Dental, and Disability Insurance.

Workers Compensation

Payments required by law to be made to an employee who is injured or disabled in connection with work.

Contracts - Meter Expense

This is for the meter calibration every two (2) years.

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Contracts - Water Quality

Water Quality Testing is done for the following tests that include Monthly Test (BCHD), Standard Plate Count, UCMR2 EPA testing, Quarterly Water Samples, and Annual Water Analysis.

Contracts - Landscape

This is for the monthly landscaping that is done for the water plant and several offsite locations such as wells and right of ways for water plant operations.

Contracts - Generator Maintenance

This is for the contract to repair and maintain the generators plus clean fuels testing and tank cleaning of the Districts generators.

Contracts - Lime Sludge Removal

This is for the contract for lime sludge removal that is necessary for the District.

Communication - Telephone - Plant

The District provides telephones for all Plant Operations employees.

Electricity - General

The electric requirements for the water plant and wells based upon operating history.

Utility - Wastewater Treatment

The District transmits all of its wastewater for transmission, treatment, and disposal to Broward County through its Large User Agreement to the County's 2A regional facility.

Rentals - General

This is for the rental of miscellaneous equipment that is needed for the district.
Examples include: heavy equipment; jack hammers; cranes, etc.

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Insurance - General Liability

The District uses an Insurance Agent, who on an annual basis arranges the placement of the Districts insurance coverage requirements.

R & M - General

This expense is for repairs and maintenance on the Districts equipment, which is necessary to maintain the District in an operational condition, which also includes trash pick services.

R & M - Air Conditioning

This is for any repairs and maintenance to the air conditioning system.

R & M - Electrical

This is for the electrical maintenance supplies that may be needed by the District.

R & M - Vehicles

This is for the monthly maintenance on the District's vehicles plus any repairs.

R & M - Slaker Repairs

This is for the repair and maintenance on the District's slaker(s), which is a piece of equipment used in the water treatment process at the Districts water treatment plant.

R & M - Well Maintenance

This is for the repair and maintenance on the District's wells.

R & M - Painting

This is for the painting of the facility and storage tanks in the District.

Licenses & Permits

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This expense represents the cost for facility license renewals, subscriptions and employee licensing, books and schooling required to maintain their license to operate.

Contingency

This is for any unforeseen expenses that may occur for the Plant Operations during the year.

Office Supplies

Any office supplies that may need to be purchased during the Fiscal Year, i.e., paper, minute books, file folders, labels, paper clips, etc. Anew printer will need to be purchased this year to replace an older model.

Operating Supplies - General

This expense is for general operating supplies such as janitorial, lab supplies, etc. to operate the Districts water treatment plant.

Operating Supplies - Uniforms

This is for uniform rental plus an annual shoe allowance.

Operating Supplies - Fuel/Oil

This is for Diesel Fuel and Gasoline purchased by the District.

Operating Supplies - Chemicals

This is for chemicals for Plant treatment purchased by the District.

Operating Supplies - Lab Chemicals

This is for lab chemicals purchased by the District.

Operating Supplies - Lab Equipment

This is for the purchase of lab equipment for the water plant for compliance testing required by regulatory agencies.

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Capital Outlay - Equipment

This is reserved for the purchase of miscellaneous tools for the District and for the purchase of a new computer for the water treatment plant.

Capital Outlay - Vehicles

This is to purchase vehicles if needed.

Reserve - Renewal & Replacement

This is for the reserves for the renewal & replacement.

DEBT SERVICE:

Debt Retirement

The District has refinanced all of its water and sewer tax exempt bonds into a new series 2011, Water & Sewer Revenue Refunding / Revenue Bond. These bonds have a principal and interest payment due October 1 each year and are based on amortization schedules

Interest Expense

The District has refinanced all of its water and sewer tax exempt bonds into a new 2011 series Water & Sewer Revenue Refunding / Revenue Bond. These bonds have a principal and interest payment due April 1 & October 1, each year and are based on amortization schedules.

Projected Annual Income (Loss)

This is the total income received or total income loss after all expenses has been paid by the District to include operational expenses and debt service.

Coverage Calculation

The District is required to maintain 110% debt coverage as required by the series 2011 bond documents. This means that the District's operating income needs to equal or exceed its annual debt service payments by 110%.

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Budgeted Reserves

- **Renewal & Replacement:** The District has developed a reserve program for its operational equipment to be replaced after it has exceeded its life expectancy, or is no longer operational.
- **Rate Stabilization:** This expense is to stabilize the Water & Sewer bond rates in the 2011 series.